



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 10

1200 Sixth Avenue, Suite 900
Seattle, WA 98101-3140

AUG 22 2012

OFFICE OF
ENVIRONMENTAL
CLEANUP

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Dave Amlin
Gamblin Enterprises, Inc.
5609 176th Street S.W.
Lynnwood, Washington 98037

Re: Request for Information Pursuant to Section 104 of CERCLA
All American Metal Finishing Site, Kent, Washington
Unilateral Administrative Order, Docket No. CERCLA 10-2010-0073

Dear Mr. Amlin:

As you know, the United States Environmental Protection Agency ("EPA") issued an Unilateral Administrative Order, Docket No. 10-2010-0073 ("Order"), to you pertaining to the All American Metal Finishing Site located at 926 5th Avenue South, Kent, Washington ("Site"). That Order requires, in part, that you reimburse EPA for oversight costs. On April 14, 2011, EPA sent you a billing statement in the amount of \$69,898.59 for these oversight costs. We have received your letter of July 2011, stating that you lack the ability to pay these costs. The purpose of this letter is to gather information about your ability to pay and your insurance coverage to enable EPA to determine your ability to pay for EPA's oversight cleanup costs related to the Site.

Under Section 104(e) of the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), 42 U.S.C. § 9604(e), as amended, (commonly known as the Superfund Law), EPA has broad information gathering authority which includes asking for the above type of information.

We encourage you to give this matter your immediate attention and request that you provide a complete and truthful response to the attached questions within thirty (30) calendar days of your receipt of this letter.

Although we prefer that you voluntarily comply with this information request, please note that your compliance is required by law. If necessary, EPA is authorized to compel compliance or to seek penalties for non-compliance, so we encourage you to submit your completed response by the specified due date. Also, please note that purposely providing false or incomplete information may subject you to civil or criminal penalties. This information request is not subject to the approval requirements of the Paperwork Reduction Act of 1980.

You may not withhold from your response information that you consider to be confidential. The EPA has established procedures to protect information you submit that is confidential in nature. Please see the procedures in the attached instructions for how to request a confidential designation for any portion of your response. Return your completed response to:

USEPA SF



1449468

ENCLOSURE A: INSTRUCTIONS AND DEFINITIONS

1. Answer Each Question Completely. You must provide a separate answer to each question and subpart set forth in this Information Request. Incomplete, evasive, or ambiguous answers shall constitute failure to respond to this Information Request and may subject you to the penalties set out in the cover sheet.
2. Number Each Answer. Number each answer with the number of the question to which it corresponds.
3. Provide the Best Information Available. You must provide responses to the best of your ability, even if the information sought was never put down in writing or if the written documents are no longer available. You should seek out responsive information from current and former employees/agents. Submission of cursory responses when other responsive information is available to the Respondent will be considered noncompliance with this Information Request.
4. Identify Information Sources. For each question, identify all persons and documents you relied on for your answer.
5. Confidential Information. You must provide the information requested even though you may contend that it includes confidential information or trade secrets. You may assert a confidentiality claim covering part or all of the information requested, pursuant to 42 U.S.C. §§ 9604(e)(7)(E) and (F), and 40 C.F.R. § 2.203(b). All information claimed to be confidential should be contained on separate sheets(s) and should be clearly identified as "trade secret" or "proprietary" or "company confidential". Your confidentiality claim should be supported by the submission of information consistent with 40 C.F.R. Part 2. Information covered by a confidentiality claim will be disclosed by EPA only to the extent, and only by means of the procedures provided in 40 C.F.R. §§ 2.201-2.311. **If no such claim accompanies the information received by EPA, it may be made available to the public by EPA without further notice to you.**
6. Disclosure to EPA Contractor. Information that you submit in response to this Information Request may be disclosed by EPA to authorized representatives of the United States, pursuant to 40 C.F.R. § 2.310(h); even if you assert that all or part of it is confidential business information. EPA may provide this information to its contractors for the purpose of organizing and/or analyzing the information contained in the Information Request. If you are submitting information that you assert is entitled to treatment as confidential business information, you may comment on this intended disclosure within 14 days of receiving this Information Request.
7. Personal Privacy Information. Personnel and medical files, and similar files the disclosure of which to the general public may constitute an invasion of privacy, should be segregated from your responses, included on separate sheet(s) and marked as "Personal Privacy Information". You should note, however, that unless prohibited by law, EPA may disclose this information to the general public without further notice to you.
8. Objections. While you may object to certain questions in this Information Request, you must provide responsive information notwithstanding those objections. To object without providing responsive information may subject you to the penalties set out in the cover letter.

(c) present or last known employer (include full name and address) with job title, position, or business.

5. The term "identify" means, with respect to a document, to provide: (a) its customary business description (e.g., letter, statement, invoice, claim, policy; (b) its date; (c) its number if any (e.g., invoice number, purchase order number, recording number, policy number); (d) the identity of the author, addressee, and/or recipient; and (e) a summary of the substance or the subject matter. **Alternatively, Respondent may provide a complete copy of the document.**
6. The terms "material" or "materials" means any and all raw materials, used oil, commercial products, wastes, chemicals, substances, or matter of any kind.
7. The "period being investigated" and "the relevant time period" mean August 2007 to November 2009.
8. The term "property" means any interest in real or personal property whatsoever, including fee interests, leased, licenses, rental and mineral rights.
9. The "Site" means any or all property or area described as 926 5th Avenue South, Kent, Washington, King County Parcel No. 000660-0116.
10. The term "waste" or "wastes" means and includes, but is not limited to, trash, garbage, refuse, by-products, solid waste, hazardous waste, hazardous substances, and pollutants or contaminants, whether solid, liquid, or sludge.
11. The term "business activities" means all actions, endeavors, ventures, or financing arrangements related in any manner whatsoever to the use and development of the site, including surveying, sampling, grading, documentation, photography, demolition, construction, waste disposal, and sales.

2. Site Activities and Interests

- a. Provide a brief summary of the activities conducted at the Site while under Respondent's ownership or operation since 2007. Include in this summary a description of activities conducted at the Site by any person acting on behalf of the Respondent. This description should include activities conducted on or at the property as well as activities that involve the sale of products or waste materials that were stored at the property.

3. Insurance Coverage

- a. Provide copies of all property, casualty and/or liability insurance policies, and any other insurance contracts referencing the Site or facility and/or Respondent's business operations (including, but not limited to, Comprehensive General Liability, Environmental Impairment Liability, Pollution Legal Liability, Cleanup Cost Cap or Stop Loss Policies). Include, without limitation, all primary, excess, and umbrella policies which could be applicable to costs of environmental investigation and/or cleanup, and include the years such policies were in effect.
- b. If there are any such policies from question 3(a) above which existed, but for which copies are not available, identify each such policy by providing as much of the following information as possible:
 1. name and address of each insurer and of the insured
 2. type of policy and policy numbers
 3. per occurrence policy limits of each policy
 4. effective dates for each policy
- c. Identify all insurance brokers or agents who placed insurance for the Respondent at any time during the period being investigated, as identified at the beginning of this request, and identify the time period during which such broker or agent acted in this regard.
- d. Identify all communication and provide all documents that evidence, refer, or related to claims made by or on behalf of the Respondent under any insurance policy in connection with the Site. Include any responses from the insurer with respect to any claims.
- e. Identify any previous settlements with any insurer in connection with the Site, or for any claims for environmental liabilities during the time period under investigation. Include any policies surrendered or cancelled by the Respondent or insurer.
- f. Identify any and all insurance, accounts paid or accounting files that identify Respondent's insurance policies.

DECLARATION

I declare under penalty of perjury that the foregoing is complete, true, and correct.

Executed on _____, 2012

Signature

Type or Print Name

Title

I declare under penalty of perjury that I am authorized to respond on behalf of Respondent and that the foregoing is complete, true, and correct.

Executed on _____, 2012

Signature

Type or Print Name

Title

DISCLOSURE FORM - Corporate

Please Use One Form for Each Financial Institution

I, _____, hereby authorize and consent to the disclosure and release of any and all financial information pertaining to _____ held by any governmental agency, consumer credit reporting agency or financial institutional to the U.S. Environmental Protection Agency (EPA) or its representatives. This authorization for release of financial information to EPA further constitutes my consent for purposes of release of federal agency records pursuant to Privacy Act, 15 U.S.C. 552(b); release of consumer credit report information from reporting agencies pursuant to the Fair Credit Reporting Act, 15 U.S.C. 1681b; and release of financial records and information held by financial institutions pursuant to the Right to Financial Privacy Act, 12 U.S.C. 3402. My consent to release of financial institution records pertaining to _____ includes, but is not limited to, release of information from the following financial institution holding accounts and other financial information in said company's name.

Authorized Signature: _____

Date: _____

Name (print): _____

Title: _____

Name of Financial Institution: _____

Address: _____

Telephone No.: _____

Contact Name: _____

Type of Account	Account Name	Account Number
Checking		
Savings		
Brokerage		
Line of Credit		
Long Term Debt		
Other		

Form **8821**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service**Tax Information Authorization**

▶ IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

OMB No. 1545-1155

For IRS Use Only

Received by:

Name

Telephone ()

Function

Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)

Social security number(s)

Employer identification number

Daytime telephone number

Plan number (if applicable)

2 Appointee.

Name and address (please type or print)

~~Elliot Rosenberg~~ / Lloyd Oatis
U.S. EPA Region 10
1200 Sixth Ave. - M/S OEA-095
Seattle, WA 98101

CAF No.

Telephone No. (206) 553-1546

Fax No. (206) 553-0119

Check if new: Address ☐Telephone No. ☐**3 Tax matters.** The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instr.)
Income, Employment Tax	1120S, 940,941	2009, 2010, 2011	All schedules & attachments
INFORMATIONAL	TD90-22.1,1096,1098	2009, 2010, 2011	
INFORMATIONAL	1099,,8300, 4790, 4789	2009, 2010, 2011	

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) ▶ ☐
If you checked this box, skip lines 5 and 6.**5** Disclosure of tax information (you must check the box on line 5a or b unless the box on line 4 is checked):a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ▶ ☐b If you do not want any copies of notices or communications sent to your appointee, check this box ▶ ☐**6** Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box ▶ ☐
To revoke this tax information authorization, see the instructions on page 2.**7** Signature of taxpayer(s). If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature

Date

Signature

Date

Print Name

Title (if applicable)

Print Name

Title (if applicable)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use Form 2848, Power of Attorney and Declaration of Representative.

Use Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

S-Corporation Ability to Pay Claim Initial Information Request

* * * * *

Note: (1) *To avoid duplication, if a response has already been provided, please indicate.*
(2) *Unless otherwise mentioned, for purposes of this request the Review Period for this request is from fiscal year 2008 to present.*

Please provide the following:

1. Federal Tax Returns

True and complete copies of signed federal tax returns for the years 2008, 2009, 2010.

2. Annual Financial Statements

True and complete copies of annual financial statements to include but not limited to Income Statement, Balance Sheet, Cash Flow Statement, and Depreciation Schedule. The fiscal years provided should for the most recent three years.

In the first instance, annual Financial Statements should be those completed by an outside CPA. In order of preference, this would be an audit, a review, or a compilation - and includes all attached notes. If an outside CPA does not prepare these financial statements, then company generated annual financial statements should be provided. In the event that final financial statements are not yet ready for a just completed fiscal year, provide a draft copy.

2. Year To Date Financial Statement

(a) If more than three months have elapsed from the end of the company's most recently completed fiscal year, provide the most current Year-To-Date financial statements.

(b) Indicate if there have been any substantive changes with respect to any notes contained in the most recent annual financial statement.

3. Company Management

(a) The names of senior company officers and each officer's total annual remuneration (i.e., salary, bonus, options, perquisites) for each of the years requested for the financial statements.

(i.e., date applied for, amount, name of financial institution/lender, date denied, etc.). Include a copy of the letter of denial from that financial institution/lender.

9. **Insurance**

Provide true and complete copies of each policy that provides any insurance coverage for the company regarding this specific environmental issue.

10. **Market Conditions**

If market conditions are a negative factor affecting the company's current financial health, provide a substantive statement with supporting information.

11. **Other Assets**

If the company has a financial interest in, control of, or is the beneficiary of any asset (real estate, major equipment, aircraft, watercraft, etc.) in the U.S. or in another country that has not been identified in the company's federal tax returns or in other financial information provided to EPA, identify each asset by type of asset, estimated value, and specific location (e.g., address, state or country).

12. **Investigations**

Identify and describe any investigations currently underway of the company and/or company officers that may have an impact on the company's operations or financial health.

13. **Forward Looking Statements**

Provide "Forward looking statements" made or issued publicly by the company or someone acting on behalf of the company during the past year.

14. **Additional Information**

The EPA encourages the company to provide any additional substantive information which provides insight into its financial condition.

15. **Shareholders**

For each shareholder who claims the company's tax liability on his/her respective Federal tax return, please provide the following:

a. Complete the following enclosed forms:

- IRS Form 8821
- Disclosure Form - Individual
- Individual Financial Information Form

b. **Federal Tax Returns** True, complete and signed copies of the Federal tax returns for the years _____, _____, _____.

Please be aware that the EPA may request additional information as part of its review of this case material.

C Corporation Ability to Pay Initial Information Request

* * * * *

Note: (1) To avoid duplication, if a response has already been provided, please indicate.

(2) Unless otherwise mentioned, for purposes of this request the Review Period for this request is from fiscal year 2009 to present.

Please provide the following:

1. Federal Tax Returns

True and complete copies of signed federal tax returns for the years 2009, 2010, 2011.

2. Annual Financial Statements

True and complete copies of annual financial statements to include but not limited to Income Statement, Balance Sheet, Cash Flow Statement, and Depreciation Schedule. The fiscal years provided should be for the most recent three years.

In the first instance, annual Financial Statements should be those completed by an outside CPA. In order of preference, this would be an audit, a review, or a compilation - and includes all attached notes. If an outside CPA does not prepare these financial statements, then company generated annual financial statements should be provided. In the event that final financial statements are not yet ready for a just completed fiscal year, provide a draft copy.

2. Year To Date Financial Statement

(a) If more than three months have elapsed from the end of the company's most recently completed fiscal year, provide the most current Year-To-Date financial statements.

(b) Indicate if there have been any substantive changes with respect to any notes contained in the most recent annual financial statement.

3. Company Management

(a) The names of senior company officers and each officer's total annual remuneration (i.e., salary, bonus, options, perquisites) for each of the years requested for the financial statements.

(b) For the Review Period indicate if any loans have been made between the company and an officer or between the company and a relative or personal

9. Insurance

Provide true and complete copies of each policy that provides any insurance coverage for the company regarding the liability for remediation of waste.

10. Market Conditions

If market conditions are a negative factor affecting the company's current financial health, provide a substantive statement with supporting information.

11. Other Assets

If the company has a financial interest in, control of, or is the beneficiary of any asset (real estate, major equipment, aircraft, watercraft, etc.) in the U.S. or in another country that has not been identified in the company's federal tax returns or in other financial information provided to EPA, identify each asset by type of asset, estimated value, and specific location (e.g., address, state or country).

12. Investigations

Identify and describe any investigations currently underway of the company and/or company officers that may have an impact on the company's operations or financial health.

13. Forward Looking Statements

Provide "Forward looking statements" made or issued publicly by the company or someone acting on behalf of the company during the past year.

14. Additional Information

The EPA encourages the company to provide any additional substantive information which provides insight into its financial condition.

Please note that the EPA may request additional information as part of its review of this case information.

Region 10 Routing and Concurrence

Author:	Sharon L. Lick, SEE Cost Recovery Specialist, ORC	Date:	08/14/2012
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Addressee:	
Subject:	Two 104(e) Letters for All American Metal Finishing
File Location/Name:	

PROGRAM ADMIN REVIEW:

Name:						
Initials/Date:						

PROGRAM OFFICE CONCURRENCE:

Name:	On-Scene Coordinator, Diane Dettling	Staff Attorney, Jennifer MacDonald	ORC Unit Manager, Cyndy Mackey	ECL Unit Manager, Wally Moon	EMP Program Manager, Chris Field	
Initials/Date:	DD 8/14/12	JM 8/14/12	CM 8/14/12	WM 8/16/12	CF	

RA OFFICE CONCURRENCE/SIGNATURE:

Name:						
Initials/Date:						

cc(s) (include name, title, organization, mailing address, and email if PDF is required—attach a list if necessary)

bcc(s) (include name, title, organization, mailing address, and email if PDF is required—attach a list if necessary)

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Mailing Deadline:		Certified Mail:	
FAX to:		FAX #:	

ADDITIONAL INFO/INSTRUCTIONS:

*****Please return to ORC Cost Recovery Specialist Sharon Lick for copying and sending to PRPs*****